



**STEVE WESTLY**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lake  
Lakeport, California**

**Date: September 25, 2003  
Filing Ref: LAK04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 4. Information Technology       |
| 2. Purchasing               | 5. Central Garage               |
| 3. Buildings and Grounds    | 6. County Administrative Office |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LAKE**

BY

Pam CochranPAM COCHRAN

Name

Auditor - Controller

Title

9-29-03

Date

**STEVE WESTLY****CALIFORNIA STATE CONTROLLER**

BY

Michael J. Havey

Michael J. Havey, Chief

Bureau of Payments

Division of Accounting and Reporting

10-03-03

Date

Negotiated by Thomas Cotton

Telephone (916) 322-8399

cc: State and Federal Agencies

Attachment

	BUILDING USE SCH 1	EQUIPMENT USE SCH 2	INSURANCE SCH 3	CLERK AUDITOR SCH 4	TAX COLL TREASURER SCH 5	PERSONNEL SCH 6	PURCH CNTR SVCS SCH 7	BUILD & GROUNDS SCH 8	INFO TECH SCH 9	CENTRAL GARAGE SCH 10
BOARD OF SUPERVISORS	382	0	45	2,775	81	2,018	367	4,986	11,492	543
CLERK TO BOS	720	0	58	886	8	337	373	9,396	711	0
GEO IMPACT MITIGATION	0	0	0	4,247	21	0	32	0	0	0
ASSESSOR	1,696	0	175	4,748	53	5,921	1,975	22,125	31,237	5,918
ELECTIONS	1,018	18,983	84	2,478	175	673	4,310	13,279	3,481	55
LAKEBED MANAGEMENT	0	0	2	1,874	16	337	123	0	21,643	208
BLDG PROGRAM	0	0	0	1,562	16	0	0	0	0	0
JAIL CONSTRUCTION	0	0	0	0	0	0	0	0	0	0
MARKETING PROGRAM	800	DIRECT	7	5,980	195	673	2,462	3,247	15,932	89
ECONOMIC DEVELOPMENT	0	0	0	481	20	0	6	0	0	0
RDA-NORTHSHORE	0	309	2	5,443	29	337	170	0	5,484	0
CDBG	0	0	0	909	0	0	19	0	0	0
INSURANCE & SURETY	0	0	0	11	1	0	212	0	0	0
DEPT OF PUBLIC WORKS	6,781	DIRECT	406	4,279	58	3,700	1,865	63,503	7,342	56
ENGINEERING & INSP	0	DIRECT	26	3,110	45	3,532	1,307	0	3,777	7,652
SUPERIOR COURT	20,685	16,382	1,159	39,749	53,965	13,455	6,457	181,395	14,399	107
TRIAL COURTS	0	0	0	216	13	0	106	0	0	0
CHILD SUPPORT COMMISSIONER	0	0	0	0	76	0	5	0	(1,113)	0
GRAND JURORS	0	0	0	635	112	0	82	249	300	0
DISTRICT ATTORNEY	19,830	3,489	1,285	10,342	334	9,418	2,091	57,528	25,605	10,122
PUBLIC DEFENDER	0	2,047	0	283	82	0	1,400	0	0	0
DA-FAMILY SUPPORT	0	DIRECT	125	56,627	10,050	16,987	7,724	(1,457)	6,729	1,639
VICTIM-WITNESS ASSIST	1,206	DIRECT	15	3,727	50	2,018	427	3,873	10,608	1,945
DA GRANT	0	DIRECT	0	3,578	61	0	234	0	0	4,225
SHERIFF-CORONER	0	241,691	175	24,919	737	23,883	5,134	8,638	87,173	985
SHERIFF-CENTRAL DISPATCH	1,100	25,863	105	3,505	35	4,709	598	3,046	12,353	340
NARCOTIC LAW ENFORCEMENT	0	833	0	0	0	0	0	0	7,299	0
SHERIFF-BAILIFFS	0	0	10	1,713	5	1,345	195	0	0	0
CREWS	0	DIRECT	7	2,311	62	1,009	324	0	374	0
HILL ROAD JAIL	114,433	17,091	210	21,883	615	28,592	4,477	474	10,975	1,582
PROBATION OFFICER	775	22,353	74	10,134	1,462	10,091	1,959	16,431	35,375	20,982
JUVENILE HOME	20,438	5,328	35	6,274	90	4,709	815	1,211	3,974	892
JAIL MEDICAL SERVICES	0	0	0	69	10	0	48	0	0	0
AGRICULTURAL COMM	1,601	632	19	4,006	62	2,624	548	3,942	11,019	15,272
BUILDING & SAFETY	2,824	DIRECT	51	5,052	70	3,431	464	3,909	7,588	23,624
CODE ENFORCEMENT	0	0	9	1,738	25	1,210	141	0	107	4,002
FISH & GAME	0	DIRECT	0	177	2	0	6	0	0	0
PLANNING DEPARTMENT	2,508	2,301	222	4,047	84	3,700	524	0	14,275	110
ANIMAL CONTROL	1,887	1,836	19	4,874	327	2,607	867	15,807	2,658	21,152
OFFICE OF EMERGENCY SERVICES	0	0	0	720	8	0	16	0	693	0
LAFCO	0	0	0	956	2	0	395	0	0	0
COMMUNITY DEVELOPMENT ADMIN	0	0	12	2,727	36	1,682	2,287	32,710	0	0
RECORDER	1,851	DIRECT	156	2,516	44	1,682	1,661	24,141	0	268

	COUNTY COUNSEL SCH 11	CO ADMIN OFFICE SCH 12	COMMUNI- CATIONS SCH 13	ACTUAL COST 00/01	ROLL FORWARD SCH 15	ADJUSTMENT	2000/2001 CLAIMABLE COST
BOARD OF SUPERVISORS	0	1,019	541	24,249	(9,469)		14,780
CLERK TO BOS	0	(4,860)	56	7,685	2,076		9,761
GEO IMPACT MITIGATION	0	110	0	4,410	4,110		8,520
ASSESSOR	0	2,387	977	77,212	(28,355)		48,857
ELECTIONS	0	879	380	45,795	16,693		62,488
LAKEBED MANAGEMENT	0	42	0	24,245	19,483		43,728
BLDG PROGRAM	0	0	0	1,578	997		2,575
JAIL CONSTRUCTION	0	0	0	0	0		0
MARKETING PROGRAM	0	8,962	108	38,454	37,371		75,826
ECONOMIC DEVELOPMENT	0	21	0	528	(5,485)		(4,957)
RDA-NORTHSHORE	0	260	56	12,090	11,274		23,364
CDBG	0	70	0	998	0		998
INSURANCE & SURETY	0	18	0	242	182		424
DEPT OF PUBLIC WORKS	14,754	2,244	921	105,910	49,271		155,180
ENGINEERING & INSP	0	1,691	272	21,412	10,270		31,682
SUPERIOR COURT	15,911	8,894	2,603	375,160	132,367		507,528
TRIAL COURTS	0	366	0	701	233		934
CHILD SUPPORT COMMISSIONER	0	0	0	(1,032)	(4,553)		(5,585)
GRAND JURORS	0	51	56	1,485	(5,456)		(3,971)
DISTRICT ATTORNEY	0	5,096	1,898	147,038	39,051		186,089
PUBLIC DEFENDER	0	(4,999)	0	(1,187)	2,076		889
DA-FAMILY SUPPORT	449	6,382	2,439	107,694	30,683		138,377
VICTIM-WITNESS ASSIST	0	742	324	24,935	681		25,616
DA GRANT	0	233	0	8,331	2,944		11,275
SHERIFF-CORONER	0	14,445	1,357	409,137	(51,609)		357,528
SHERIFF-CENTRAL DISPATCH	0	1,831	272	53,757	12,551		66,308
NARCOTIC LAW ENFORCEMENT	0	0	108	8,240	3,388		11,628
SHERIFF-BAILIFFS	0	681	56	4,005	819		4,824
CREWS	0	871	56	5,014	(307)		4,707
HILL ROAD JAIL	0	12,908	761	214,001	(2,404)		211,597
PROBATION OFFICER	0	3,648	1,085	124,369	57,806		182,175
JUVENILE HOME	0	2,433	272	46,471	980		47,451
JAIL MEDICAL SERVICES	0	21	0	148	50		198
AGRICULTURAL COMM	0	1,155	11,768	52,648	26,862		79,510
BUILDING & SAFETY	0	1,766	489	49,268	24,010		73,278
CODE ENFORCEMENT	0	495	164	7,891	0		7,891
FISH & GAME	0	20	0	205	(301)		(96)
PLANNING DEPARTMENT	0	1,391	541	29,703	(22,276)		7,427
ANIMAL CONTROL	0	1,155	164	53,353	12,032		65,385
OFFICE OF EMERGENCY SERVICES	0	26	56	1,519	(793)		726
LAFCO	0	146	0	1,499	(269)		1,230
COMMUNITY DEVELOPMENT ADMIN	0	654	216	40,324	0		40,324
RECORDER	0	539	216	33,074	(2,244)		30,830

	COUNTY COUNSEL SCH 11	CO ADMIN OFFICE SCH 12	COMMUNI- CATIONS SCH 13	ACTUAL COST 00/01	ROLL FORWARD SCH 15	ADJUSTMENT	2000/2001 CLAIMABLE COST
ROAD DEPARTMENT	0	9,747	164	39,088	2,351		41,439
LAMPSON FIELD	0	66	0	1,529	(762)		767
PEARCE FIELD	0	0	0	1	(178)		(177)
ENVIRONMENTAL HLTH	0	1,591	489	29,513	10,144		39,657
PUBLIC HEALTH	0	6,747	1,518	39,034	(5,898)		33,136
HEALTH ADMIN	21,419	9,421	653	63,908	25,277		89,184
MENTAL HEALTH SVCS	26,876	9,305	1,954	110,691	44,567		155,259
DRUG PREVENTION	0	3,495	705	19,435	4,337		23,772
SOLID WASTE MGMT	0	4,017	380	26,001	4,044		30,044
DEPT OF SOCIAL SERVICES	155,072	27,081	7,917	380,349	105,069		485,419
GENERAL WELFARE (5021)	0	8,607	0	27,675	(2,463)		25,212
HOUSING REHAB (5065)	0	0	108	252	(31,819)		(31,567)
SENIOR CITIZENS PROGRAM	0	0	0	48	36		84
GENERAL RELIEF (5081)	0	779	0	3,325	(350)		2,975
VETERANS SVS OFFICER	0	419	216	6,879	868		7,747
COUNTY LIBRARY	0	3,155	272	35,049	15,952		51,000
LIBRARY REDBUD BRANCH	0	0	216	216	(137)		79
U C COOP EXTENSION	0	329	108	23,735	4,187		27,922
PARKS & RECREATION	0	961	56	36,291	76		36,367
COUNTY MUSEUM	0	293	56	20,005	5,640		25,645
FLOOD CONTROL (200-206)	0	197	0	8,270	(142)		8,128
FLOOD/LAKE MGMT PROG (207)	0	1,080	272	9,128	3,282		12,410
LIGHTING DIST (210-219)	0	192	0	2,134	(71)		2,063
SANITATION DISTRICTS	0	4,796	108	16,379	4,261		20,640
CSA'S (DPW)	0	11	0	315	0		315
CSA'S (SPEC DIST)	0	1,625	0	12,792	(8,924)		3,868
KV CO WATERWORKS	0	873	108	3,934	1,064		4,998
SPEC DIST ADMIN	0	7,535	1,085	57,586	7,628		65,214
AIR QUALITY MGMT DIST	0	987	272	12,364	(2,752)		9,612
300'S	0	0	0	28,355	(8,612)		19,743
500'S	0	0	0	53,597	(1,331)		52,266
EQUIP RENTAL 907	0	830	164	5,438	(1,302)		4,136
FLEET MAINT 911	0	1,583	0	6,156	(1,379)		4,777
SELF INS UNEMP 918	0	831	0	1,741	609		2,351
SELF INS LIAB 919	4,652	2,034	56	8,984	(1,365)		7,620
SELF INS W/C 920	433	20,584	0	24,510	10,201		34,712
OTHER-MISC/JV JUST CT/CT HSE UN	2	(3)	(25)	31,046	3,354		34,400
		0		0			0
GRAND TOTAL	239,568	\$202,961	\$45,064	\$3,308,313	\$550,202	\$0	\$3,858,515

\$3,308,313

0

\$3,858,515

